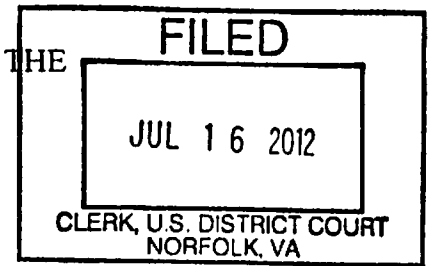


UNITED STATES DISTRICT COURT FOR THE  
EASTERN DISTRICT OF VIRGINIA  
NORFOLK DIVISION



UNITED STATES OF AMERICA,

Petitioner,

V.

KENNETH L. NELSON, and

WANDA B. NELSON,

Respondents.

Case No.: 2:12cv218

16 July 2012

**We request you accept this Offer or accord and satisfaction agreement.**

Dear Sirs

This offer or accord and satisfaction agreement is because of different Affirmative Defenses under Rule 8 General Rules of Pleading in the Federal Rules of Civil Procedure.

1. Under Rule 8 of the FEDERAL RULES OF CIVIL PROCEDURE (c) AFFIRMATIVE DEFENSES. In reference to the Civil Penalties these action have **appeared** to happen from the affirmative list: 1. Contributory negligence - in commerce. 2. Duress/undue influence - is an equitable doctrine that involves one person **taking advantage of a position of power over another person. It is where free will to bargain is not possible.** 3. Estoppel - a bar or impediment (obstruction) which precludes a person from **asserting a fact or a right**, or prevents one from denying a fact. 4. Failure of Consideration - there has no proof provided of the any consideration besides, sufficient consideration provided to us which will void all contracts. 5. Fraud/Mail Fraud - Trying to get a Levy for what appears to be illegal and unconstitutional actions on its face and sending these through the U. S. Mail. 6. Illegality - there appears to be illegal and violations of the constitution on its face here with these various civil penalties, and some of the nicer items listed from legal-dictionary on line: infringement, misdeed, transgression, unauthorization, unlawfulness and violation of law. And beside these Affirmative Defenses there are: Violation of Constitutional liberty, rights, etc..., Breach of Contract and using these penalties to try to conceal that, no meeting of the minds and no new contract authorizing the issue these penalties, using these as a way to violate my God given and Constitutional liberty, rights to conceal breach of Contract or do what they want us to do. Issuing these penalties after they **already changed the 1040 information that was figured correctly according to the IRS** without my permission but they still issued penalties even after the 1040 was already Changed, **so it was already changed so I didn't need to change anything, but they still issued excessive penalties.** Also, the **"Constitution is for the protection and safe guards of the Peoples life,**

**liberty, property and rights and be safe in paper and private property without undue intrusion**”. And the 16<sup>th</sup> Amendment allows for Taxes, **but it doesn’t allow for Excessive Penalties** “not taxes” in the amounts of \$5,000 or \$10,000 **“each time a penalty is issued”** to force, coerce, do an unfair advantage, undue influence/bully or abuse by the Government to make us change something that is already correct and against our freewill, liberties, property and rights as provided to us by God and the Constitution. But this also shows a coverup of the breach of contract, it is unconstitutional on its face and violated other Laws of good faith, fair dealings, etc... And all Excessive civil penalties in the amounts of \$5,000 to \$10,000 each are “not for taxes” and they amount to around \$100,000 which is a real large portion of the amount for the Levy.

2. Under Rule 8 of the FEDERAL RULES OF CIVIL PROCEDURE (c) AFFIRMATIVE DEFENSES. In reference to the different Notice of Federal Tax Lien these action have **appeared** to happen from the affirmative list: 1. These Notice of Federal tax Liens appears to be a Illegal through violation of the Constitution Due Process which is required to be done by a impartial, completely independent of both parties, fair, Court having subject matter jurisdiction to handle Constitutional liberties, rights, etc... and have the authority, and jurisdiction to do all that the Constitution and the Law requires which would be a District Court at the **very least** because this deals with the Constitution 5<sup>th</sup> and 14<sup>th</sup> Amendment due process not only the U. S. Code, and also a Completely independent of both parties and impartial Judge. “Just like this Levy you went to the District Court not another Court so that says a lot about how official they are”. 2. And some of these are for the Civil Penalties so all the listed things for those can be listed here also. 3. Larger Amounts on some of those than what other bills say about \$15,000 more for the same year with only days apart but still was not taken out of the Public Record for over 2.5 years and is still there. 4. There was more commercial default, but there was breach of contract various times and **no proof of consideration has been provided** for valid contracts to keep them active and not void them. 5. And all of these were sent to us through the U. S. Mail.

3. Under Rule 8 of the FEDERAL RULES OF CIVIL PROCEDURE (c) AFFIRMATIVE DEFENSES. In reference to the different Notice of Levy on Wages, Salary, and Other Income. these action have **appeared** to happen from the affirmative list: 1. These Notice of Levy on Wages, Salary and Other Income appears to be a Illegal through violation of the Constitution Due Process which is required to be done by a impartial, completely independent of both parties, fair, Court having subject matter jurisdiction to handle Constitutional liberties, rights, etc... and have the authority, and jurisdiction to do all that the Constitution and the Law requires which would be a District Court at the **very least** because this deals with the Constitution 5<sup>th</sup> and 14<sup>th</sup> Amendment due process not only the U. S. Code, and also a Completely independent of both parties and impartial Judge. “Just like this Levy you went to the District Court not another Court so that says a lot about how official they are”. 2. There was no authorization the seizure so there was a Constitutional violation of the 4<sup>th</sup> Amendment also for seizure of funds. 3. There was no commercial default, but there was breach of contract various times and **no proof of consideration has been provided** for valid contracts to keep them active and not void them. 4. And all of these were provided to us through the U. S. Mail. 4. Appears to have violated Estoppel.

4. According to the IRS Part 5. Collecting Process Chapter 17. Legal Reference Guide for Revenue Officers, Section 3. Levy and Sale. In 5.17.3.5.6 (01-07-2011) Release of Levy and **Return of Property**. In #1, #2 and #3 in part or full says: 1. The IRS is required to release a levy upon all or part of the property or rights to property levied upon under certain conditions. IRC 6343(a). 2. The Area Director is authorized to return any property which has been wrongfully levied upon to its rightful owner. In addition to this administrative procedure in IRC 6343(b) to return wrongfully levied property, a person other than the taxpayer may file suit against the government to recover the property or obtain a judgement. IRC 7426. 3. In addition IRC 6343(d) authorizes the IRS to return levied upon property in certain situations other than wrongful levies: \* the taxpayer has entered into an installment agreement under IRC 6159 to satisfy the tax liability (unless the agreement provides otherwise). \* the return of property will facilitate the collection of the tax liability, or. \* with the consent of the taxpayer or the National Taxpayer Advocate, the return of the property would be in the best interest of the taxpayer (as determined by the National Taxpayer Advocate) and the United States. So we request the total amount of wages that was already received by the Internal Revenue Service amounting to a little under \$15,000 so far or the amount at time of an agreement be returned to us.

5. According to Offer in Compromise and Offer in Compromise Doubt as to Liability Programs which are made available by Law to **greatly reduce the amounts that are owed** like as seen on TV. Since these opportunities are available like these, we request that this Court Case be dismissed, the authorization of the Levy from this Court be canceled, all of these accounts at the Internal Revenue Service for 2003 through 2008 be adjusted to settled showing Zero due (0), no liabilities and I request that proof be provided to us of all this. And also, all of the Notice of Federal Tax Lien and Notice of Levy on Wages, Salary, and Other Income be taken out of Public record and be canceled, taken away so no more funds are taken from Wages, because of the appearance of the actions already taken place.

6. Since we do have Prima Facie evidence in record saying the figures for the 2008 1040 is correct and has been in transcript and IMF Individual Master File for a while which is just as official as the U. S. Governments transcripts and not allowing this transcript and IMF and Notices which is one of them written by someone that does this as there job, maybe considered an expert that said my figures were right. So not including all of these items but excepting theirs, ““which doesn’t include 2008 1040 transcript why is that most likely it still shows a refund””. So the U. S. Government Public Officials trying to stop this by not including our Prima Facie Evidence and Material Facts is a unfair advantage and not fair and impartial to both parties at the very least, because if my transcript is not accepted then the U. S. Government can’t be taken either **they both came from the same place**. So with all this on our part we will not pursue this refund for 2008 in the amount of \$84,097.40 if the U. S. Government completely accepts each and every item listed and performs all those items #4 and #5 above in this Offer or accord and satisfaction agreement here.

This Offer or accord and satisfaction agreement here in no way change the request for a new hearing or reconsideration of the authorization of the Levy or any other lawful action that might take place.

KENNETH L & WANDA B NELSON  
1500 CHESSINGTON COURT  
VIRGINIA BEACH,  
VIRGINIA 23464  
SSN: 485-78-5141 & 276-54-7718

Respectfully Submitted,


 7/16/12

Kenneth L. Nelson / Date

Phone: (757) 321-2481

Fax: NA

Email: [st1@safe-mail.net](mailto:st1@safe-mail.net)

 7/16/12

Wanda B. Nelson / Date

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UNITED STATES DISTRICT COURT FOR THE  
EASTERN DISTRICT OF VIRGINIA  
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UNITED STATES OF AMERICA,

**Petitioner,**

V.

KENNETH L. NELSON, and

WANDA B. NELSON,

### Respondents.

**Case No.: 2:12cv218**

**Date: 16 July 2012**

## CERTIFICATE OF SERVICE

I hereby certify that on 16 July 2012 I mailed a copy of the **We request you accept this Offer or accord and satisfaction agreement** by U. S. Mail to the following individual.

**Joel E. Wilson**  
**Assistant United States Attorney**  
**101 W. Main Street, Suite 8000**  
**Norfolk, Virginia 23510**  
**Telephone : (757) 441-6331**  
**Facsimile: (757) 441-6689**  
**Email: Joel.Wilson@usdoj.gov**

Kimberly Nelson 7/16/12

**Kenneth Nelson / Date**  
**1500 Chessington Court**  
**Virginia Beach, VA 23464**  
**Phone: (757) 321-2481**  
**Fax: NA**  
**Email: ST1@safe-mail.net**


UNITED STATES DISTRICT COURT FOR THE  
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WANDA B. NELSON,	)	
	)	
Respondents.	)	Date: 16 July 2012

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I hereby certify that on 16 July 2012 I mailed a copy of the **We request you accept this Offer or accord and satisfaction agreement** by U. S. Mail to the following individual.

ARI D KUNOFSKY  
Trial Attorney, Tax Division  
U. S. Department of Justice  
Post Office Box 227  
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Facsimile: (757) 441-6689  
Email: Joel.Wilson@usdoj.gov

 7/16/12

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